## Amendments to the Claims

This listing of claims will replace all prior versions, and listings, of claims in the application:

## Listing of Claims:

1. (Previously presented) A panel having front and rear edges and first and second side edges and adapted to interfit and interlock with similar panels when installed, comprising:

a nailing flange along the rear edge of the panel;

at least one decorative element between the nailing flange and the front edge of the panel;

a longitudinal protrusion extending upwardly and forwardly between the nailing flange and the at least one decorative element;

an indented region on the underside of the panel along its front edge;

a longitudinal cavity in the indented region adapted to interfit and interlock with the longitudinal protrusion of an identical panel in front of it; and

an additional cavity on the underside of the panel between the front edge of the panel and the longitudinal cavity of the panel,

wherein, when the longitudinal cavity is interfitted and interlocked with the longitudinal protrusion of an identical second panel in front of it, the panel is latched from moving further backwards away from the second panel and the front edge of the panel is also latched against upward movement, and

wherein, when the longitudinal cavity is interfitted and interlocked with the longitudinal protrusion of the second panel, the indented region of the panel, when viewed from the side of the panel, encompasses both the longitudinal protrusion and the nailing flange of the second panel.

- 2. (Original) The panel of claim 1, wherein the panel further comprises at least one transverse structural support running between the front and rear edges of the panel between the first and second side edges of the panel.
- 3. (Original) The panel of claim 2, wherein the at least one transverse structural support is a plurality of transverse structural supports running

between the front and rear edges of the panel between the first and second side edges of the panel.

- 4. (Currently amended) The panel of either of claims 2 or 3 claim 2, wherein the at least one transverse structural support is recessed from the bottom of the panel relative to the first and second side edges of the panel.
- 5. (Currently amended) The panel of any of claims 1 to 4 claim 1, wherein the panel further comprises at least one longitudinal structural support running between the first and second side edges of the panel between the front and rear edges of the panel.
- 6. (Original) The panel of claim 5, wherein the at least one longitudinal structural support is a plurality of longitudinal structural supports running between the first and second side edges of the panel between the front and rear edges of the panel.
- 7. (Currently amended) The panel of either of claims 5 or 6 claim 5, wherein the at least one longitudinal structural support is recessed from the bottom of the panel relative to the first and second side edges of the panel.
- 8. (Currently amended) The panel of any of claims 1 to 7 claim 1, wherein the longitudinal cavity extends substantially continuously from the first side edge to the second side edge of the panel.
- 9. (Currently amended) The panel of any of claims 1 to 8 claim 1, wherein the longitudinal protrusion extends substantially continuously from the first side edge to the second side edge of the panel.
- 10. (Currently amended) The panel of any of claims 1 to 9 claim 1, wherein the nailing flange extends substantially continuously from the first side edge to the second side edge of the panel.
- 11. (Currently amended) The panel of any of claims 1 to 10 claim 1, wherein the nailing flange further comprises a water stop along its rear edge.

12. (Currently amended) The panel of any of claims 1 to 11 claim 1, wherein the panel further comprises:

a transverse protrusion extending upwardly along the first side edge of the panel; and

a transverse cavity on the underside of the panel along the second side edge of the panel adapted to interfit and interlock with the transverse protrusion of an identical panel to the side of it,

wherein, when the transverse protrusion is interfitted and interlocked with the transverse cavity of a panel to the side of it, the panel is prevented from sideway movement away from the panel to its side.

13. (Currently amended) The panel of any of claims 1 to 12 claim 1, wherein the panel further comprises:

a recessed water reservoir extending downwardly from the top of the panel near the intersection of the first side edge and the rear edge of the panel; and

a reservoir protrusion extending downwardly from the underside of the panel near the intersection of the second side edge and the front edge of the panel, adapted to interfit and interlock with the recessed water reservoir of an identical panel to the side of it,

wherein, when the reservoir protrusion is interfitted and interlocked with the recessed water reservoir of a panel to the side of it, the panel is further prevented from sideway movement away from the panel to its side.

- 14. (Previously presented) The panel of claim 13, wherein the recessed water reservoir drains into an adjacent drain gap.
- 15. (Currently amended) The panel of any of claims 1 to 14 claim 1, further comprising:

a plurality of transverse structural supports running between the front and rear edges of the panel between the first and second side edges of the panel; and

a plurality of longitudinal structural supports running between the first and second side edges of the panel between the front and rear edges of the panel, wherein the transverse structural supports and longitudinal structural supports are recessed from the bottom of the panel relative to the first and second side edges of the panel.

- 16. (Currently amended) The panel of any of claims 1 to 15 claim 1, wherein the bottom surface of the panel near the front and rear edges of the panel further comprises a plurality of slots between a hollow center of the panel and the front and rear edges of the panel.
- 17. (Currently amended) The panel of any of claims 1 to 16 claim 1, wherein the at least one decorative element is a simulated wood shake.
- 18. (Currently amended) The panel of any of claims 1 to 16 claim 1, wherein the at least one decorative element is a simulated tile.
- 19. (Currently amended) The panel of any of claims 1 to 16 claim 1, wherein the at least one decorative element is simulated slate.
- 20. (Currently amended) The panel of any of claims 1 to 16 claim 1, wherein the at least one decorative element is a simulated stone.
- 21. (Currently amended) The panel of any of claims 1 to 16 claim 1, wherein the at least one decorative element is a simulated brick.
- 22. (Currently amended) The panel of any of claims 1 to 21 claim 1, wherein the at least one decorative element is a plurality of decorative elements.
- 23. (Previously presented) The panel of claim 22, wherein the plurality of decorative elements are arranged in a single row.
- 24. (Previously presented) The panel of claim 22, wherein the plurality of decorative elements are arranged in a plurality of rows.
- 25. (Currently amended) The panel of any of claims 1 to 24 claim 1, wherein the panel is made from plastic.

- 26. (Currently amended) The panel of any of claims 1 to 24 claim 1, wherein the panel is made from rubber.
- 27. (Currently amended) The panel of any of claims 1 to 24 claim 1, wherein the panel is made from a blend of rubber and plastic.
- 28. (Previously presented) The panel of either of claims 25 or 27, wherein the plastic takes the form of recycled industrial polymers.
- 29. (Previously presented) The panel of either of claims 26 or 27, wherein the rubber takes the form of recycled rubber tire crumb.
- 30. (Currently amended) The panel of any of claims 1 to 24 claim 1, wherein the panel is made from fibreglass.
- 31. (Currently amended) The panel of any of claims 1 to 24 claim 1, wherein the panel is made from metal.
- 32. (Currently amended) The panel of any of claims 1 to 24 claim 1, wherein the panel is made from natural materials.
- 33. (Currently amended) The panel of any of claims 1 to 31 claim 1, wherein the panel is colored to simulate a natural material.
- 34. (Currently amended) The panel of any of claims 1 to 33 claim 1, wherein the panel is about 40 inches in length.
- 35. (Currently amended) The panel of any of claims 1 to 34 claim 1, wherein the panel is about 16 inches in width.
- 36. (Currently amended) The panel of any of claims 1 to 35 claim 1, wherein the panel is about 1.8 inches in thickness at its thickest portion.

- 37. (Currently amended) The panel of any of claims 1 to 36 claim 1, wherein the panel has an exposed surface when installed of about three square feet.
- 38. (Currently amended) A system comprising the panel of any of claims 1 to 37 claim 1 and an accessory cap having front and rear edges and first and second side edges, for covering changes of direction in a substrate, comprising:
  - a nailing flange along the rear edge of the accessory cap;
- a decorative element between the nailing flange and the front of the accessory cap;
- a protrusion extending upwardly and forwardly between the nailing flange and the decorative element;
- an indented region on the underside of the accessory cap along its front edge;
- a cavity in the indented region adapted to interfit and interlock with the protrusion of an identical accessory cap in front of it,

wherein, when the cavity is interfitted and interlocked with the protrusion of an identical second accessory cap in front of it, the accessory cap is latched from moving further backwards away from the second accessory cap and the front edge of the accessory cap is also latched against upward movement, and

wherein, when the cavity is interfitted and interlocked with the protrusion of the second accessory cap, the indented region of the accessory cap, when viewed from the side of the accessory cap, encompasses both the protrusion and the nailing flange of the second accessory cap.

- 39. (Previously presented) The system of claim 38, wherein the protrusion is removable from and re-attachable to the accessory cap.
- 40. (Currently amended) The system of either of claims 38 or 39 claim 38, wherein the accessory cap further comprises at least one transverse structural support running between the first and second side edges of the accessory cap between the front and rear edges of the accessory cap.

- 41. (Previously presented) The system of claim 40, wherein the at least one transverse structural support is a plurality of transverse structural supports running between the first and second side edges of the accessory cap between the front and rear edges of the accessory cap.
- 42. (Currently amended) The system of either of claims 40 or 41 claim 40, wherein the at least one transverse structural support is recessed from the bottom of the accessory cap relative to the first and second side edges of the accessory cap.
- 43. (Currently amended) The system of any of claims 38 to 42 claim 38, wherein the accessory cap further comprises at least one longitudinal structural support running between the front and rear edges of the accessory cap between the first and second side edges of the accessory cap.
- 44. (Previously presented) The system of claim 43, wherein the at least one longitudinal structural support is a plurality of longitudinal structural supports running between the front and rear edges of the accessory cap between the first and second side edges of the accessory cap.
- 45. (Currently amended) The system of either of claims 43 or 44 claim 43, wherein the at least one longitudinal structural support is recessed from the bottom of the accessory cap relative to the first and second side edges of the accessory cap.
- 46. (Currently amended) A system comprising the panel of any of claims 1 to 37 claim 1 and an accessory cap having front and rear edges and first and second side edges, for covering changes of direction in a substrate, comprising a plurality of transverse structural supports running between the first and second side edges of the accessory cap between the front and rear edges of the accessory cap, wherein the transverse structural supports are recessed from the bottom of the accessory cap relative to the first and second side edges of the accessory cap.
- 47. (Currently amended) A system comprising the panel of any of claims 1 to 37 claim 1 and an accessory cap having front and rear edges and first and

second side edges, for covering changes of direction in a substrate, comprising:

a plurality of transverse structural supports running between the first and second side edges of the accessory cap between the front and rear edges of the accessory cap;

a plurality of longitudinal structural supports running between the front and rear edges of the accessory cap between the firsts and second side edges of the accessory cap,

wherein the transverse structural supports and longitudinal structural supports are recessed from the bottom of the accessory cap relative to the first and second side edges of the accessory cap.

- 48. (Currently amended) The system of any of claims 38 to 47 claim 38, wherein the accessory cap is made from plastic.
- 49. (Currently amended) The system of any of claims 38 to 47 claim 38, wherein the accessory cap is made from rubber.
- 50. (Currently amended) The system of any of claims 38 to 47 claim 38, wherein the accessory cap is made from a blend of rubber and plastic.
- 51. (Previously presented) The system of either of claims 48 or 50, wherein the plastic takes the form of recycled industrial polymers.
- 52. (Previously presented) The system of either of claims 49 or 50, wherein the rubber takes the form of recycled rubber tire crumb.
- 53. (Currently amended) The system of any of claims 38 to 47 claim 38, wherein the accessory cap is made from fibreglass.
- 54. (Currently amended) The system of any of claims 38 to 47 claim 38, wherein the accessory cap is made from metal.
- 55. (Currently amended) The system of any of claims 38 to 47 claim 38, wherein the accessory cap is made from natural materials.

- 56. (Currently amended) The system of any of claims 38 to 54 claim 38, wherein the accessory cap is colored to simulate a natural material.
- 57. (Currently amended) The system of any of claims 38 to 56 claim 38, wherein the accessory cap further comprises a hinge along its longitudinal center to allow the accessory cap to flex and adjust to a variety of angles through which the substrate may change direction.
- 58. (Previously presented) The system of claim 57, wherein the accessory cap is formed in one piece and wherein the hinge consists of a portion of the accessory cap along its longitudinal center formed of lesser thickness than the surrounding portions of the accessory cap.
- 59. (Currently amended) A system comprising the panel of any of claims 1 to 37 claim 1 and a starter strip comprising:
  - a nailing flange along the rear edge of the starter strip; and
- a longitudinal protrusion extending upwardly and forwardly in front of the nailing flange, adapted to interfit and interlock with the longitudinal cavity of the panel of any of claims 1 to 11 claim 1,

wherein, when the longitudinal protrusion of the starter strip is interfitted and interlocked with the longitudinal cavity of the panel, the panel is latched from moving further backwards away from the starter strip and the front edge of the panel is also latched against upward movement, and

wherein, when the longitudinal protrusion of the starter strip is interfitted and interlocked with the longitudinal cavity of the panel, the indented region of the panel, when viewed from the side of the panel, encompasses both the longitudinal protrusion and the nailing flange of the starter strip.

- 60. (Previously presented) The system of claim 59, wherein the nailing flange of the starter strip further comprises a water stop along its rear edge.
- 61. (Currently amended) The system of either of claims 59 or 60 claim 59, further comprising an integrated drip edge element along the front edge of the starter strip.

- 62. (Currently amended) The system of any of claims 59 to 61 claim 59, wherein the starter strip is made from plastic.
- 63. (Currently amended) The system of any of claims 59 to 61 claim 59, wherein the starter strip is made from rubber.
- 64. (Currently amended) The system of any of claims 59 to 61 claim 59, wherein the starter strip is made from a blend of rubber and plastic.
- 65. (Previously presented) The system of either of claims 62 or 64, wherein the plastic takes the form of recycled industrial polymers.
- 66. (Previously presented) The system of either of claims 63 or 64, wherein the rubber takes the form of recycled rubber tire crumb.
- 67. (Currently amended) The system of any of claims 59 to 61 claim 59, wherein the starter strip is made from fibreglass.
- 68. (Currently amended) The system of any of claims 59 to 61 claim 59, wherein the starter strip is made from metal.
- 69. (Currently amended) The system of any of claims 59 to 61 claim 59, wherein the starter strip is made from natural materials.
- 70. (Currently amended) The system of any of claims 59 to 68 claim 59, wherein the starter strip is colored to simulate a natural material.
- 71. (Currently amended) A system of panels comprising a plurality of panels as claimed in any of claims 1 to 37 claim 1, interlocked together.
- 72. (Previously presented) A system of panels comprising a plurality of panels as claimed in claim 12, wherein the panels are interlocked together in at least one row by interfitting and interlocking the transverse protrusion of each panel with the transverse cavity of any adjacent panel.

- 73. (Currently amended) A system of panels comprising a plurality of panels as claimed in either of claims 13 or 14 claim 13, wherein the panels are interlocked together in at least one row by interfitting and interlocking the reservoir protrusion of each panel with the recessed water reservoir of any adjacent panel.
- 74. (Currently amended) A system of panels comprising a plurality of panels as claimed in any of claims 1 to 14 claim 1, wherein rows of panels are interlocked together by interfitting and interlocking the longitudinal protrusion of each panel within a row with the longitudinal cavity of at least one panel within an adjacent row.
- 75. (Previously presented) The system of claim 74, wherein the decorative elements of the panels within a row are staggered with respect to the decorative elements of the panels within an adjacent row.
- 76. (Currently amended) A system comprising:

the starter strips of any of claims 59 to 70 claim 59 installed along the edge of a substrate; and

the system of panels of either of claims 74 or 75 claim 74 installed on the same substrate with the longitudinal cavities of the frontmost row of the system of panels interfitted and interlocked with the longitudinal protrusions of the installed starter strips.

- 77. (Currently amended) The system of claim 76, further comprising a plurality of the accessory caps of any of claims 38 to 45 claim 38 interlocked together to cover any change of direction of the substrate on which the system of panels is installed.
- 78. (Previously presented) The system of claim 77, wherein the plurality of accessory caps are interlocked together by interfitting and interlocking the protrusion of each accessory cap with the cavity of any adjacent accessory cap.
- 79. (Currently amended) A method of installing a system of panels on a substrate, comprising:

installing one or more of the starter strips of any of 59 to 70 claim 59 as required along an edge of the substrate by inserting fasteners through the nailing flange of the starter strips into the substrate;

interfitting and interlocking the longitudinal cavity of each of a first row of the panels of claim 12 to the longitudinal protrusion of one or more of the starter strips such that each panel is latched from moving further backwards away from the starter strips and such that the front edge of each panel is latched against upward movement, and such that the indented region of each panel, when viewed from the side of the panel, encompasses both the longitudinal protrusion and the nailing flange of one or more of the starter strips;

interfitting and interlocking the transverse protrusion of each panel within the first row with the transverse cavity of any adjacent panel within the first row;

fastening the first row of panels to the substrate by inserting fasteners through the nailing flanges of panels within the first row;

interfitting and interlocking the longitudinal cavity of each of a second row of panels to the longitudinal protrusion of one or more panels within the first row such that each panel within the second row is latched from moving further backwards away from the first row and such that the front edge of each panel within the second row is latched against upward movement, and such that the indented region of each panel within the second row, when viewed from the side of the panel, encompasses both the longitudinal protrusion and the nailing flange of one or more panels within the first row;

interfitting and interlocking the transverse protrusion of each panel within the second row with the transverse cavity of any adjacent panel within the second row;

fastening the second row of panels to the substrate by inserting fasteners through the nailing flanges of the panels within the second row.

- 80. (Previously presented) The method of claim 79, further comprising interfitting and interlocking additional rows of panels to the already installed system of panels.
- 81. (Currently amended) The method of either of claims 79 or 80 claim 79, further comprising the step of arranging each row of panels such that the

decorative elements within the row of panels are staggered relative to the decorative elements within the previously installed adjacent row.

- 82. (Currently amended) The method of any of claims 79 to 81 claim 79, further comprising the step of removing existing cladding material from the substrate prior to installing the one or more starter strips.
- 83. (Currently amended) The method of any of claims 79 to 82 claim 79, further comprising the step of covering the substrate with an underlayment prior to installing the one or more starter strips.
- 84. (Currently amended) The method of any of claims 79 to 83 claim 79, further comprising the step of installing the accessory caps of any of claims 38 to 45 claim 38, and interfitting and interlocking them together, to cover any changes of direction in the substrate.